



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

November 29, 1994

Mr. Jack Simmons
Chief Appraiser
Brazoria County Appraisal District
500 North Chenango
Angleton, Texas 77515

OR94-763

Dear Mr. Simmons:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 27115.

The Brazoria County Appraisal District (the "district") received a request for "all public information" relating to appraisals prepared by an outside firm for the district and for "all information relating to the above [appraisals] that may be considered confidential." You claim that the requested information is excepted from required public disclosure under section 552.101 of the Government Code as information that is made confidential by law. You cite sections 22.27(a) and 25.01(c) of the Tax Code.

Section 25.01(c) provides that:

A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and *such appraisals and supporting data shall be public records*. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

The Open Records Act's exceptions do not, as a general rule, apply to information expressly made public by other statutes. See Open Records Decision Nos. 613

(1993); 525 (1989). Accordingly, the district must release the appraisal and the supporting data to the requestor.¹

The requestor also seeks the "personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature." The requestor is the tax assessor-collector for Brazoria County. We believe that disclosure of the requested records is statutorily authorized to the tax assessor-collector.

Section 22.27 of the Tax Code provides in part that:

(a) Rendition statements, real and personal property reports, and income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

(b) Information made confidential by this section may be disclosed:

....

(3) to the comptroller and his employees authorized by him in writing to receive the information *or to an assessor* or a chief appraiser if requested in writing. [Emphasis added.]

The district contends that the requested information is the type of information made confidential by section 22.27(a). As we cannot determine the fact bound issue of whether the records sought are subject to section 22.27(a) in the opinion process, we must rely on the governmental body's good faith determinations surrounding requested information.

¹The firm that performed the appraisals for the district has asked this office to interpret a provision of the Tax Code in this ruling. Sections 402.042 and 402.043 of the Government Code, which authorize this office to issue opinions, specify the public officials who may request opinions. We are prohibited by section 402.045 of the Code from giving legal advice or a written opinion to any other person. We are therefore unable to address the appraisal firm's question on this matter.

Open Records Decision Nos. 554, 552 (disputed questions of fact are not resolvable in open records process, and therefore, attorney general must rely on representations of governmental body) (1990). The district has apparently determined that the requested records are subject to section 22.27(a). As such, the records must be disclosed to the tax assessor-collector under section 22.27(b)(3). We note, that the disclosure of these records does not constitute a *public* disclosure under the Open Records Act.²

If you have questions about this ruling, please contact our office.

Yours very truly,



Loretta R. DeHay
Assistant Attorney General
Open Government Section

LRD/LBC/rho

Ref.: ID# 27115

Enclosures: Submitted documents

cc: Honorable Ray M. Cornett
Brazoria County Tax Assessor-Collector
Brazoria County Courthouse
Angleton, Texas 77515
(w/o enclosures)

²We note, however, that because the requested information is confidential by law under section 22.27(a) of the Tax Code, the requestor must not release the information to the public.